

STATE OF HAWAII - DEPARTMENT OF TAXATION
REQUEST FOR INNOCENT SPOUSE RELIEF
(And Separation of Liability and Equitable Relief)

Do not file this form to request relief from non-tax obligations of your spouse (e.g. child support).
Do not file this form if you did not file a joint return for the year(s) for which you are requesting relief.
Do not file with your tax return. See Separate Instructions.

Your name	Your Social Security Number
Your Current Address	
City/State/Zip Code. If a foreign address, see separate instructions.	Daytime phone no. (optional)

Before you begin, you need to understand the following terms. See separate instructions for descriptions.

- Separation of Liability
- Joint and Several Liability
- Innocent Spouse Relief
- Understatement of Tax
- Equitable Relief
- Underpayment of Tax

The Department of Taxation can help you. If you are working with a Department employee, you can ask that employee, or you can call your District Tax Office.

1. Enter the years for which you are requesting relief from liability of tax (see separate instructions). ➤ _____
2. Information about your spouse (or former spouse) to whom you were married at the end of the year(s) on Line 1.

Name	Social security number
Current home address (number and street). Enter a P.O. Box only if you do not know the street address.	
City, town or post office, state, and ZIP code. If a foreign address, see separate instructions.	Daytime phone no. (if known)

*If you only have an underpayment of tax (tax shown on your joint return that was not paid), you may only request **equitable relief**. Skip lines 3 and 4 and see line 5 and its separate instructions.*

3. If you have an **understatement of tax**, you may request **Separation of Liability**. You may be relieved of liability for your spouse's (or former spouse's) part of the liability. However, this relief is available only if you and your spouse (or former spouse):
- Are no longer married, or
 - Are legally separated, or
 - Have lived apart at all times during the 12-month period prior to the date you file this form.

If one of the above conditions apply, attach a statement as explained in the separate instructions and check here. ➤ ☐

4. If you have an **understatement of tax**, due to erroneous items of your spouse (or former spouse), you may be allowed **Innocent Spouse Relief**. Attach a statement as explained in the separate instructions and check here. ➤ ☐

5. If you have an **underpayment of tax** or you do not qualify for relief under 3 or 4 above, we will automatically consider whether you qualify for **Equitable Relief**. Attach a statement as explained in the separate instructions and check here ➤ ☐

Where to file: Generally, send this form to the Department of Taxation District Office to which your returns for the years in Line 1 were sent. However, if you are meeting with a Department of Taxation employee, see the separate instructions.

Please Sign Here	DECLARATION		
	I declare, under the penalties set forth in section 231-36, HRS, that this form (including any accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is true, correct, and complete, made in good faith, for the taxable year stated, pursuant to the Hawaii Income Tax Law, Chapter 235, HRS. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
Paid Preparer's Information	➤ _____ Your Signature		Date
	Preparer's Signature and date, Print Preparer's Name ➤ _____	Check if self-employed <input type="checkbox"/>	Preparer's identification number
	Firm's name (or yours if self-employed), address, and Zip code ➤ _____	Federal E.I. No. ➤ _____	Phone No. ➤ _____

SEE SEPARATE INSTRUCTIONS FOR MORE INFORMATION

When To File

Generally, you should file Form N-379 as soon as you become aware of an unpaid tax liability that you believe should be paid only by your spouse (or former spouse). The following are some of the ways you may become aware of such a liability:

- The Department has examined your tax return.
- The Department sends you a notice.

You must file Form N-379 no later than 2 years after the first Department attempt to collect the tax from you. Examples of attempts to collect the tax from you include garnishment of your wages or applying your income tax refund to the tax due.

Where To File.

Do not file Form N-379 with your tax return. Instead:

- If you are meeting with a Department employee for an examination, examination appeal, or collection, file Form N-379 with that employee.
- If you received a Department of Taxation notice of deficiency, and the 30-day period specified in the notice has not expired, file Form N-379 with the Department employee named in the notice. Attach a copy of the notice to Form N-379. Before the end of the 30-day period, you should file a petition with the Board of Review or the Tax Appeal Court, as explained in the notice. By doing so, you preserve your rights if the Department is unable to properly consider your request before the end of the 30-day period. Include the information that supports your position, including when and why you filed Form N-379, in your petition to the Board of Review or the Tax Appeal Court. The time for filing with the Board of Review or the Tax Appeal Court is **not** extended while the Department is considering your request.
- If none of the situations above apply to you, file Form N-379 with the District Tax Office where you filed the return(s) for the year(s) listed on Line 1.

Spousal Notification

The Department is required to inform your spouse (or former spouse) of your request for relief from liability, and to allow your spouse (or former spouse) to provide information that may assist in determining the amount of relief from liability. The Department of Taxation will not provide information to your spouse or former spouse that could infringe on your privacy. The Department will not provide your new name, address, information about your employer, phone number, or any other information that does not relate to a determination about your request for relief from liability.

— MAILING ADDRESSES —

OAHU DISTRICT OFFICE
P.O. BOX 259
HONOLULU, HI 96809-0259

Phone: (808) 587-4242
1-800-222-3229

MAUI DISTRICT OFFICE
P.O. BOX 1169
WAILUKU, HI 96793-6169

Phone: 1-800-222-3229

HAWAII DISTRICT OFFICE
P.O. BOX 833
HILO, HI 96721-0833

Phone: 1-800-222-3229

KAUAI DISTRICT OFFICE
3060 EIWA ST., #105
LIHUE, HI 96766-1889

Phone: 1-800-222-3229